

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST,
HIGHLAND, KANSAS

FINANCIAL STATEMENT
(with Independent Auditors' Report thereon)

For the Year Ended June 30, 2014

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS

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Kramer & Associates CPAs, LLC

Making the right move for your business

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 111, Doniphan West
Highland, Kansas

REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 111, Doniphan West, Highland, Kansas (the District), as of and for the year ended June 30, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described more fully in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

REPORT ON REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and disbursements - agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash - district activity funds are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

REPORT ON OTHER SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

REPORT ON SUMMARIZED COMPARATIVE INFORMATION

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated October 14, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Kramer & Associates CPAs, LLC

Kramer & Associates CPAs, LLC
Leavenworth, Kansas
October 13, 2014

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the year ended June 30, 2014

Funds	Beginning unencumbered cash balance	Prior year cancelled encumbrances	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Governmental type funds:							
General funds:							
General fund	\$ -	\$ -	\$ 2,721,465	\$ 2,721,465	\$ -	\$ 3,400	\$ 3,400
Supplemental general	82,556	-	900,663	979,933	3,286	-	3,286
Special purpose funds:							
Federal funds	2,114	-	326,484	291,756	36,842	16,645	53,487
At risk (4 year old)	-	-	17,271	17,271	-	-	-
At risk (K-12)	-	-	234,188	234,188	-	-	-
Capital outlay	379,390	-	242,036	386,490	234,936	15,117	250,053
Driver training	12,500	-	975	-	13,475	-	13,475
Food service	49,749	-	229,176	253,923	25,002	-	25,002
Professional development	31,018	-	-	6,170	24,848	-	24,848
Parent education	9,800	-	-	9,800	-	-	-
Special education	300,862	-	350,108	508,665	142,305	-	142,305
Vocational education	-	-	88,691	88,691	-	-	-
KPERS special retirement contributions	-	-	264,901	264,901	-	-	-
Textbook rental	11,829	-	13,774	1,956	23,647	-	23,647
Contingency reserve	534,490	-	-	233,097	301,393	-	301,393
Other grant funds	6,122	-	12,500	150	18,472	-	18,472
Gate receipts	7,615	-	208,265	211,259	4,621	-	4,621
School projects	9,792	-	43,764	44,696	8,860	-	8,860
Total reporting entity							
(excluding agency fund)	<u>\$ 1,437,837</u>	<u>\$ -</u>	<u>\$ 5,654,261</u>	<u>\$ 6,254,411</u>	<u>\$ 837,687</u>	<u>\$ 35,162</u>	<u>\$ 872,849</u>

Composition of cash:	Checking	\$ 657,868
	Checking - activity accounts	54,444
	Petty cash	1,500
	Certificates of Deposit	<u>200,000</u>
	Total cash	913,812
	Less agency funds	<u>(40,963)</u>
	Total reporting entity	
	(excluding agency funds)	<u>\$ 872,849</u>

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS

NOTES TO THE FINANCIAL STATEMENT

For the year ended June 30, 2014

1. Summary of significant accounting policies

a. Municipal financial reporting entity

Unified School District No. 111, Doniphan West, Highland, Kansas ("the District") is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 111, Doniphan West, Highland, Kansas. There are no related municipal entities presented.

b. Reimbursed expenses

Certain expenditures are classified as reimbursed expenses. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934. The following expenditures are classified as reimbursed expenses for the year ended June 30, 2014:

General fund	\$ 24,119
Supplemental general fund	\$ 19,371
Capital outlay fund	\$ 7,386

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement schedules meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

c. Basis of accounting

Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has adopted a resolution in accordance with K.S.A. 75-1120a(c) waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

d. Cash and investments

Cash consists of checking accounts, savings accounts, and certificates of deposit.

Cash balances in all funds are considered in determining the amount to be invested and further, unless specifically designated, all investment income is credited to the capital outlay fund.

e. Fund descriptions

The following types of funds comprise the financial activities of the District for the year ended June 30, 2014:

- a. General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- b. Special purpose funds - used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.
- c. Agency funds - funds used to report assets held by the District in a purely custodial capacity.

2. Stewardship, compliance, and accountability

a. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1. Preparation of the budget for the succeeding year on or before August 1st.
- 2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on budget.
- 3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4. Adoption of the final budget on or before August 25th.

The statutes allow for the District to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments this year.

a. Budgetary information (continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Textbook rental fund	Grant funds
Contingency reserve fund	District activity funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the District.

b. Compliance with finance-related legal and contractual provisions

The District violated the cash basis law of the State of Kansas (K.S.A. 10-1113) by showing negative cash balances in the agency and district activity funds. See schedules 3 and 4 for more information.

Management is not aware of any other finance-related legal and contractual violations for the period covered by the audit.

3. Deposits and investments

As of June 30, 2014, the District had no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

3. Deposits and investments (continued)

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$913,812 and the bank balance was \$1,284,241. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$355,523 was covered by federal depository insurance, and the remaining \$928,718 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. Long-term debt

The District entered into three energy performance contracts in August 2007, August 2008, and February 2008 for the purpose of installing certain energy, water, and other equipment designed to save energy, water, and other operating costs for the District.

The District entered into a lease purchase agreement in June 2010 (VIP Virtualization) for the purpose of providing technology upgrades throughout the District.

The District entered into a lease purchase agreement in July 2012 in order to purchase desktop computers, notebooks, monitors, and related equipment.

See the following page for more information.

4. Long-term debt

Changes in long-term liabilities for the District for the year ended June 30, 2014, were as follows:

Issue	Interest rate	Date of issue	Amount of issue	Date of final maturity	Balance beginning of year	Additions	Reductions/ payments	Balance end of year	Interest paid
Capital leases:									
Energy lease - 425	4.52%	08/01/2007	\$377,500	07/01/2022	\$ 277,714	\$ -	\$ (22,480)	\$ 255,234	\$ 12,816
Energy lease - 425	4.95%	08/01/2008	\$ 67,017	07/01/2022	52,115	-	(4,131)	47,984	2,639
Energy lease - 433	4.10%	02/15/2008	\$489,270	02/15/2018	322,129	-	(48,348)	273,781	13,458
VIP Virtualization	3.74%	06/24/2010	\$599,132	07/01/2014	243,806	-	(119,665)	124,141	9,118
Computer equipment	4.11%	07/31/2012	\$146,450	07/31/2015	98,603	-	(48,293)	50,310	3,316
Total long-term debt					<u>\$ 994,367</u>	<u>\$ -</u>	<u>\$ (242,917)</u>	<u>\$ 751,450</u>	<u>\$ 41,347</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year ended June 30,								
	2015	2016	2017	2018	2019	2020-2024	2025-2029	2030-2034	Total
Principal:									
Capital lease:									
Energy lease - 425	\$ 23,517	\$ 24,602	\$ 25,738	\$ 26,925	\$ 28,168	\$ 126,284	\$ -	\$ -	\$ 255,234
Energy lease - 425	4,340	4,560	4,791	5,034	5,288	23,971	-	-	47,984
Energy lease - 433	50,368	52,472	54,664	56,948	59,329	-	-	-	273,781
VIP Virtualization	124,141	-	-	-	-	-	-	-	124,141
Computer equipment	50,310	-	-	-	-	-	-	-	50,310
Total principal	252,676	81,634	85,193	88,907	92,785	150,255	-	-	751,450
Interest:									
Capital lease:									
Energy lease - 425	11,779	10,693	9,558	8,370	7,128	14,899	-	-	62,427
Energy lease - 425	2,430	2,210	1,979	1,737	1,482	3,109	-	-	12,947
Energy lease - 433	11,438	9,334	7,142	4,858	2,480	-	-	-	35,252
VIP Virtualization	4,643	-	-	-	-	-	-	-	4,643
Computer equipment	1,299	-	-	-	-	-	-	-	1,299
Total interest	31,589	22,237	18,679	14,965	11,090	18,008	-	-	116,568
Total principal									
and interest payments	\$ 284,265	\$ 103,871	\$ 103,872	\$ 103,872	\$ 103,875	\$ 168,263	\$ -	\$ -	\$ 868,018

5. Commitments

- a. The District entered into a lease agreement in June 2009 with Pitney Bowes for postage equipment. This lease requires quarterly payments of \$311 for five years. Rental expense for the system was \$1,244 the year ended June 30, 2014.
- b. The District entered into a lease agreement in July 2009 for a new voice communication system. This lease requires total monthly payments of \$2,225 for 60 months. Rental expense for the system was \$26,703 for the year ended June 30, 2014.
- d. The District entered into a lease agreement in March 2011 for two Savin 9060SP copiers. This lease requires total monthly payments of \$730 for 60 months. Rental expense for the two copiers was \$8,760 for the year ended June 30, 2014.
- d. The District entered into a lease agreement in August 2011 for copiers. This lease requires total monthly payments of \$1,795 for 60 months. Rental expense for the copiers was \$21,540 for the year ended June 30, 2014.
- e. Future minimum rental payments required under the non-cancelable operating leases as of June 30, 2014 are as follows:

2015	\$ 34,751
2016	<u>29,570</u>
Total	<u>\$ 64,321</u>

6. Interfund transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (4 year old)	K.S.A. 72-6428	\$ 17,271
General Fund	At Risk (K-12)	K.S.A. 72-6428	144,188
General Fund	Food Service	K.S.A. 72-6428	66,200
General Fund	Special Education	K.S.A. 72-6428	350,108
General Fund	Vocational Education	K.S.A. 72-6428	<u>72,284</u>
Total General fund transfers			<u>650,051</u>
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	<u>90,000</u>
Total Supplemental General fund transfers			<u>90,000</u>
Total interfund transfers			<u>\$ 740,051</u>

7. Defined benefit plan

a. Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

b. Funding policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share. Kansas currently contributes 10.37% of covered payroll for fiscal year 2013, and 11.12% of covered payroll for fiscal year 2014.

Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013, and 2012 were \$361,575,393, \$323,067,803, and \$298,635,383, respectively, equal to the required contributions for each year as set forth by the legislature. The amounts attributable to the District for the years ending June 30, 2014, 2013, and 2012 were \$264,901, \$247,178, and \$314,330, respectively.

8. Other post employment benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

9. Compensated absences

The District policy regarding sick pay is to accrue pay for full-time employees up to a maximum of 30 days for non-certified staff and 70 days for certified staff. However, upon termination, no amount is paid. Personal days are required to be used before the end of the year. Vacation pay is accrued by non-certified employees each year based on years of service. Any unused vacation pay must be used before December 31 following the year during which it was earned.

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014

Funds	Certified budget	Adjustment to comply with legal max	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance - over (under)
Governmental type funds:						
General funds:						
General	\$ 3,017,819	\$ (320,473)	\$ 24,119	\$ 2,721,465	\$ 2,721,465	\$ -
Supplemental general	\$ 1,000,000	\$ (20,067)	\$ 19,371	\$ 999,304	\$ 979,933	\$ 19,371
Special purpose funds:						
Federal funds	\$ 90,000	\$ -	\$ 236,484	\$ 326,484	\$ 291,756	\$ 34,728
At risk (4 year old)	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 17,271	\$ 12,729
At risk (K-12)	\$ 270,000	\$ -	\$ -	\$ 270,000	\$ 234,188	\$ 35,812
Capital outlay	\$ 1,035,000	\$ -	\$ 7,386	\$ 1,042,386	\$ 386,490	\$ 655,896
Driver training	\$ 21,500	\$ -	\$ -	\$ 21,500	\$ -	\$ 21,500
Food service	\$ 400,050	\$ -	\$ -	\$ 400,050	\$ 253,923	\$ 146,127
Professional development	\$ 41,000	\$ -	\$ -	\$ 41,000	\$ 6,170	\$ 34,830
Parent education	\$ 20,400	\$ -	\$ -	\$ 20,400	\$ 9,800	\$ 10,600
Special education	\$ 826,994	\$ -	\$ -	\$ 826,994	\$ 508,665	\$ 318,329
Vocational education	\$ 193,710	\$ -	\$ -	\$ 193,710	\$ 88,691	\$ 105,019
KPERS special retirement contributions	\$ 279,312	\$ -	\$ -	\$ 279,312	\$ 264,901	\$ 14,411

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the year ended June 30, 2014

(with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 18,767	\$ 15,056	\$ 34,485	\$ (19,429)
Ad valorem property - current taxes	932,763	923,805	908,029	15,776
Delinquent	5,289	3,206	9,875	(6,669)
State aid:				
Equalization aid	2,694,070	1,405,171	1,539,298	(134,127)
Special education services	363,309	350,108	526,132	(176,024)
Federal aid:				
Education jobs fund	-	-	-	-
Reimbursed expenses	107,927	24,119	-	24,119
Total cash receipts	<u>4,122,125</u>	<u>2,721,465</u>	<u>\$ 3,017,819</u>	<u>\$ (296,354)</u>
Expenditures				
Instruction	1,611,383	710,867	\$ 1,127,914	\$ 417,047
Student support services	41,285	40,359	11,843	(28,516)
Instructional support staff	65,033	64,481	66,000	1,519
General administration	90,001	225,912	93,015	(132,897)
School administration	122,646	189,834	85,443	(104,391)
Operations and maintenance	678,337	587,685	504,372	(83,313)
Student transportation services	261,661	252,276	190,500	(61,776)
Transfers out	1,251,779	650,051	938,732	288,681
Adjustment to comply with legal max	-	-	(320,473)	(320,473)
Legal general fund budget	4,122,125	2,721,465	2,697,346	(24,119)
Adjustment for qualifying budget credits:				
Reimbursements	-	-	24,119	24,119
Total expenditures	<u>4,122,125</u>	<u>2,721,465</u>	<u>\$ 2,721,465</u>	<u>\$ -</u>
Cash receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the year ended June 30, 2014

(with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 13,201	\$ 17,610	\$ 37,498	\$ (19,888)
Ad valorem property - current taxes	962,323	807,421	778,869	28,552
Delinquent	5,150	4,331	10,234	(5,903)
Motor vehicle	44,444	49,437	39,944	9,493
Recreational vehicle	943	2,493	899	1,594
State aid:				
Equalization aid	-	-	-	-
Reimbursed expenses	-	19,371	-	19,371
Total cash receipts	<u>1,026,061</u>	<u>900,663</u>	<u>\$ 867,444</u>	<u>\$ 33,219</u>
Expenditures				
Instruction	619,306	889,933	\$ 700,000	\$ (189,933)
General administration	152,694	-	210,000	210,000
School administration	135,448	-	-	-
Transfers out	90,000	90,000	90,000	-
Adjustment to comply with legal max	-	-	(20,067)	(20,067)
Legal supplemental general fund budget	997,448	979,933	979,933	-
Adjustment for qualifying budget credits	-	-	19,371	19,371
Total expenditures	<u>997,448</u>	<u>979,933</u>	<u>\$ 999,304</u>	<u>\$ 19,371</u>
Cash receipts over (under) expenditures	28,613	(79,270)		
Unencumbered cash, beginning of year	<u>53,943</u>	<u>82,556</u>		
Unencumbered cash, end of year	<u>\$ 82,556</u>	<u>\$ 3,286</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
FEDERAL FUNDS

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the year ended June 30, 2014

(with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Federal aid:				
Title I Low Income	\$ 47,543	\$ 46,951	\$ 60,000	\$ (13,049)
Title II Improving Teacher Quality	22,095	21,559	30,000	(8,441)
Title IV 21st Century	134,057	244,458	-	244,458
Rural education achievement program	18,849	13,516	-	13,516
Total cash receipts	222,544	326,484	\$ 90,000	\$ 236,484
Expenditures				
Instruction	220,430	269,753	\$ 90,000	\$ (179,753)
General administration	-	6,000	-	(6,000)
Student transportation services	-	16,003	-	(16,003)
Adjustment for qualifying budget credits:				
Federal funds received in excess of budget	-	-	236,484	236,484
Total expenditures	220,430	291,756	\$ 326,484	\$ 34,728
Cash receipts over (under) expenditures	2,114	34,728		
Unencumbered cash, beginning of year	-	2,114		
Unencumbered cash, end of year	\$ 2,114	\$ 36,842		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 AT RISK (4 YEAR OLD) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Transfers in:				
General fund	\$ 23,068	\$ 17,271	\$ 30,000	\$ (12,729)
Total cash receipts	<u>23,068</u>	<u>17,271</u>	<u>\$ 30,000</u>	<u>\$ (12,729)</u>
Expenditures				
Instruction	23,068	17,271	\$ 30,000	\$ 12,729
Adjustment for qualifying budget credits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>23,068</u>	<u>17,271</u>	<u>\$ 30,000</u>	<u>\$ 12,729</u>
Cash receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 AT RISK (K-12) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Interest on idle funds	\$ -	\$ -	\$ 50,000	\$ (50,000)
Transfers in:				
General fund	110,344	144,188	130,000	14,188
Supplemental general fund	90,000	90,000	90,000	-
Total cash receipts	200,344	234,188	\$ 270,000	\$ (35,812)
Expenditures				
Instruction	200,344	234,188	\$ 270,000	\$ 35,812
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	200,344	234,188	\$ 270,000	\$ 35,812
Cash receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

		Current year		
	Prior year actual	Actual	Budget	Variance - over (under)
Cash receipts:				
Taxes and shared revenue:				
Ad valorem property - taxes in process	\$ 2,668	\$ 2,666	\$ 190,075	\$ (187,409)
Ad valorem property - current taxes	145,727	192,235	5,617	186,618
Delinquent	392	634	1,550	(916)
Motor vehicle	8,025	9,077	7,383	1,694
Recreational vehicle	174	405	166	239
Interest on idle funds	4,807	5,034	50,000	(44,966)
Other revenue from local sources	24,847	24,599	450,000	(425,401)
Reimbursements	-	7,386	-	7,386
Total cash receipts	<u>186,640</u>	<u>242,036</u>	<u>\$ 704,791</u>	<u>\$ (462,755)</u>
Expenditures				
Instruction	4,356	42,268	\$ 225,000	\$ 182,732
Instructional staff support services	-	-	60,000	60,000
Student support services	-	53,072	-	(53,072)
School administration	-	132,365	-	(132,365)
Operations and maintenance	44,100	147,644	325,000	177,356
Student transportation services	2,164	-	285,000	285,000
Facility acquisition and construction services	43,100	11,141	140,000	128,859
Adjustment for qualifying budget credits	-	-	7,386	7,386
Total expenditures	<u>93,720</u>	<u>386,490</u>	<u>\$ 1,042,386</u>	<u>\$ 655,896</u>
Cash receipts over (under) expenditures	92,920	(144,454)		
Unencumbered cash, beginning of year	<u>286,470</u>	<u>379,390</u>		
Unencumbered cash, end of year	<u>\$ 379,390</u>	<u>\$ 234,936</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts:				
Other revenue from local source	\$ 2,400	\$ 975	\$ -	\$ 975
Transfers in:				
General fund	22,350	-	9,000	(9,000)
Total cash receipts	24,750	975	\$ 9,000	\$ (8,025)
Expenditures				
Instruction	12,250	-	\$ 21,500	\$ 21,500
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	12,250	-	\$ 21,500	\$ 21,500
Cash receipts over (under) expenditures	12,500	975		
Unencumbered cash, beginning of year	-	12,500		
Unencumbered cash, end of year	\$ 12,500	\$ 13,475		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Federal aid:				
National school lunch/breakfast program	\$ 84,789	\$ 98,755	\$ 109,322	\$ (10,567)
State aid:				
School food assistance	1,906	1,955	2,702	(747)
Charge for services	60,758	62,266	125,200	(62,934)
Interest on idle funds	-	-	35,000	(35,000)
Miscellaneous	167	-	-	-
Transfers in:				
General fund	128,704	66,200	80,000	(13,800)
Total cash receipts	<u>276,324</u>	<u>229,176</u>	<u>\$ 352,224</u>	<u>\$ (123,048)</u>
Expenditures				
Food service operations	249,212	253,923	\$ 400,050	\$ 146,127
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	<u>249,212</u>	<u>253,923</u>	<u>\$ 400,050</u>	<u>\$ 146,127</u>
Cash receipts over (under) expenditures	27,112	(24,747)		
Unencumbered cash, beginning of year	<u>22,637</u>	<u>49,749</u>		
Unencumbered cash, end of year	<u>\$ 49,749</u>	<u>\$ 25,002</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the year ended June 30, 2014
(with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Transfers in:				
General fund	\$ 12,600	\$ -	\$ 13,000	\$ (13,000)
Total cash receipts	12,600	-	<u>\$ 13,000</u>	<u>\$ (13,000)</u>
Expenditures				
Instructional support staff	3,691	6,170	\$ 41,000	\$ 34,830
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	3,691	6,170	<u>\$ 41,000</u>	<u>\$ 34,830</u>
Cash receipts over (under) expenditures	8,909	(6,170)		
Unencumbered cash, beginning of year	22,109	31,018		
Unencumbered cash, end of year	<u>\$ 31,018</u>	<u>\$ 24,848</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 PARENT EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Transfers in:				
General fund	\$ 19,600	\$ -	\$ 10,600	\$ (10,600)
Total cash receipts	19,600	-	<u>\$ 10,600</u>	<u>\$ (10,600)</u>
Expenditures				
Student support services	9,800	9,800	\$ 20,400	\$ 10,600
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	9,800	9,800	<u>\$ 20,400</u>	<u>\$ 10,600</u>
Cash receipts over (under) expenditures	9,800	(9,800)		
Unencumbered cash, beginning of year	-	9,800		
Unencumbered cash, end of year	<u>\$ 9,800</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 SPECIAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
Transfers in:				
General fund	\$ 665,309	\$ 350,108	\$ 526,132	\$ (176,024)
Total cash receipts	665,309	350,108	<u>\$ 526,132</u>	<u>\$ (176,024)</u>
Expenditures				
Instruction	497,887	488,233	\$ 714,244	\$ 226,011
Student transportation services	11,716	20,432	112,750	92,318
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	509,603	508,665	<u>\$ 826,994</u>	<u>\$ 318,329</u>
Cash receipts over (under) expenditures	155,706	(158,557)		
Unencumbered cash, beginning of year	145,156	300,862		
Unencumbered cash, end of year	<u>\$ 300,862</u>	<u>\$ 142,305</u>		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 VOCATIONAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the year ended June 30, 2014

(with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
State aid:				
CTE Transportation	\$ 4,350	\$ 11,371	\$ 28,710	\$ (17,339)
Interest	-	-	25,000	(25,000)
Miscellaneous	5,154	5,036	-	5,036
Transfers in:				
General fund	58,660	72,284	140,000	(67,716)
Total cash receipts	68,164	88,691	\$ 193,710	\$ (105,019)
Expenditures				
Instruction	64,641	95,733	\$ 193,710	\$ 97,977
Student support services	252	(7,042)	-	7,042
Student transportation services	4,350	-	-	-
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	69,243	88,691	\$ 193,710	\$ 105,019
Cash receipts over (under) expenditures	(1,079)	-		
Unencumbered cash, beginning of year	1,079	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year		
		Actual	Budget	Variance - over (under)
Cash receipts				
State aid:				
KPERS Retirement	\$ 247,178	\$ 264,901	\$ 279,312	\$ (14,411)
Total cash receipts	247,178	264,901	\$ 279,312	\$ (14,411)
Expenditures				
Instruction	195,271	206,822	\$ 236,410	\$ 29,588
Student support services	4,944	5,698	8,582	2,884
Instructional support staff	7,415	8,297	5,720	(2,577)
General administration	2,472	3,099	5,720	2,621
School administration	14,831	16,094	5,720	(10,374)
Operations and maintenance	9,887	10,896	5,720	(5,176)
Student transportation services	7,415	8,297	5,720	(2,577)
Food service operations	4,943	5,698	5,720	22
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures	247,178	264,901	\$ 279,312	\$ 14,411
Cash receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 TEXTBOOK RENTAL FUND*
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year actual
Cash receipts		
Charge for services	\$ 13,066	\$ 13,774
Total cash receipts	<u>13,066</u>	<u>13,774</u>
Expenditures		
Instruction	11,323	456
Instructional support staff	<u>-</u>	<u>1,500</u>
Total expenditures	<u>11,323</u>	<u>1,956</u>
Cash receipts over (under) expenditures	1,743	11,818
Unencumbered cash, beginning of year	<u>10,086</u>	<u>11,829</u>
Unencumbered cash, end of year	<u><u>\$ 11,829</u></u>	<u><u>\$ 23,647</u></u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 CONTINGENCY RESERVE FUND*
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year actual
Cash receipts		
Transfers in:		
General fund	\$ 211,144	\$ -
Total cash receipts	<u>211,144</u>	<u>-</u>
Expenditures		
Other support services	-	-
Instruction	-	170,050
School administration	<u>-</u>	<u>63,047</u>
Total expenditures	<u>-</u>	<u>233,097</u>
Cash receipts over (under) expenditures	211,144	(233,097)
Unencumbered cash, beginning of year	<u>323,346</u>	<u>534,490</u>
Unencumbered cash, end of year	<u><u>\$ 534,490</u></u>	<u><u>\$ 301,393</u></u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 OTHER GRANT FUNDS *
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the year ended June 30, 2014
 (with comparative actual totals for the prior year ended June 30, 2013)

	Prior year actual	Current year actual
Cash receipts		
Other revenue from local sources	\$ 150	\$ 12,500
Total cash receipts	150	12,500
Expenditures		
Student activities	400	150
Total expenditures	400	150
Cash receipts over (under) expenditures	(250)	12,350
Unencumbered cash, beginning of year	6,372	6,122
Unencumbered cash, end of year	\$ 6,122	\$ 18,472

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the year ended June 30, 2014

	Beginning cash balance	Receipts	Disbursements	Ending cash balance
High school student activity funds:				
Choir	\$ 342	\$ 2,424	\$ 1,617	\$ 1,149
PEP club	597	4,419	4,737	279
FCCLA club	623	—	201	422
Forensics	(1,445)	207	430	(1,668)
National honor society	162	—	505	(343)
FACS	—	80	80	—
STUCO	1,234	72,827	71,980	2,081
Previously graduated classes	4	—	4	—
Freshman class	—	960	497	463
Sophomore class	854	15,483	7,094	9,243
Junior class	4,096	5,181	2,456	6,821
Senior class	3,479	5,346	8,825	—
FFA	9,384	355,106	352,533	11,957
Publications	4,212	120,964	123,278	1,898
Total high school student activity funds	23,542	582,997	574,237	32,302
Middle school student activity funds:				
Band	3,914	9,937	12,198	1,653
Concessions	5,788	7,780	13,692	(124)
Cheerleaders	727	955	1,784	(102)
STUCO	1,013	2,413	2,678	748
Total middle school student activity funds	11,442	21,085	30,352	2,175
Elementary school activity funds:				
Grades	1,268	8,609	9,431	446
Total elementary school activity funds	1,268	8,609	9,431	446

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the year ended June 30, 2014

	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Fees and user charges:				
Lunch fund	173	12,091	11,757	507
Book rental	462	599	687	374
Library fines	289	208	478	19
Pictures/collections	1,400	7,385	6,779	2,006
Metals	—	534	197	337
Supplies/collections	1,418	4,175	4,864	729
Total fees and user charges	3,742	24,992	24,762	3,972
Other agency funds:				
Sales tax	35	5,066	5,176	(75)
Flexible spending	3,183	2,053	3,093	2,143
Subtotal other agency funds	3,218	7,119	8,269	2,068
Total agency funds	\$ 43,212	\$ 644,802	\$ 647,051	\$ 40,963

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the year ended June 30, 2014

	Beginning unencumbered cash balance	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Gate receipts:						
Middle school athletics	\$ (2,019)	\$ 4,336	\$ 5,064	\$ (2,747)	\$ -	\$ (2,747)
High school athletics	9,634	203,929	206,195	7,368	-	7,368
Subtotal gate receipts	7,615	208,265	211,259	4,621	-	4,621
School projects:						
High school						
Quiz bowl	(1,774)	740	594	(1,628)	-	(1,628)
Drama	1,344	3,546	3,155	1,735	-	1,735
Band	32	766	798	-	-	-
Substance abuse	751	18,636	18,028	1,359	-	1,359
Student activities	846	2,486	2,479	853	-	853
Middle school:						
Townsend	-	823	823	-	-	-
Mustang Fit 4 Life grant	532	-	-	532	-	532
Student activities	1,802	15,858	16,615	1,045	-	1,045
Mall fundraiser	-	909	-	909	-	909
Primary school:						
Book fair	504	-	504	-	-	-
Faculty, staff	2,333	-	-	2,333	-	2,333
Purple Wave athletic activity	1,722	-	-	1,722	-	1,722
Pre K donations	1,700	-	1,700	-	-	-
Subtotal school projects	9,792	43,764	44,696	8,860	-	8,860
Total district activities	\$ 17,407	\$ 252,029	\$ 255,955	\$ 13,481	\$ -	\$ 13,481

OTHER SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 111, DONIPHAN WEST, HIGHLAND, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the year ended June 30, 2014

Federal Grantor/ pass-through grantor/ program title	Federal CFDA number	Program or award amount	Beginning unencumbered cash balance	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
<u>U.S. Department of Education</u>								
Direct: Rural Education Achievement Program Passed through Kansas Department of Education:	84.358	\$ 13,516	\$ -	\$ 13,516	\$ 13,516	\$ -	\$ -	\$ -
Title I grants to LEAs	84.010	46,951	-	46,951	46,951	-	-	-
Title IV 21st Century Community Learning Center	84.287	244,458	2,114	244,458	209,730	36,842	16,645	53,487
Improving teacher quality state grants	84.367	<u>21,559</u>	<u>-</u>	<u>21,559</u>	<u>21,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Education		<u>326,484</u>	<u>2,114</u>	<u>326,484</u>	<u>291,756</u>	<u>36,842</u>	<u>16,645</u>	<u>53,487</u>
<u>U.S. Department of Agriculture</u>								
Passed through Kansas Department of Education:								
Child nutrition cluster:								
School breakfast program	10.553	24,140	-	24,140	24,140	-	-	-
National school lunch program	10.555	74,615	-	74,615	74,615	-	-	-
Team nutrition training	10.574	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Agriculture		<u>98,755</u>	<u>-</u>	<u>98,755</u>	<u>98,755</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total federal assistance		<u>\$ 425,239</u>	<u>\$ 2,114</u>	<u>\$ 425,239</u>	<u>\$ 390,511</u>	<u>\$ 36,842</u>	<u>\$ 16,645</u>	<u>\$ 53,487</u>